D12

19 40.

Department of Revenue

OFFICE Bd of Rev

STATION Madras

Ms No. 3629

Dated 20. 12. 40

C2371/40

Today

Pages in the file C.F. 20
M.F. 8

(SUBJECT.)

Forests, Kan lands (Sitty Kanara) Puttur
taluk - Assessment - Ownership - Procedure
Instructions - issued

C 2371

Ref.C.No.1462-40-A5. South Kanara Collector's Office,

Mangalore, dated 2 - 4 - 1940.

OFFICE OF THE BOARD OF REVENUE
4 - APR 1940
MADRAS

From

M. V. Subrahmanyam Esquire, M.A., I.C.S.,

Collector of South Kanara.

To

The Secretary to the Board,

Land Revenue & Irrigation,

Madras.

Sir,

Forests - Kan lands (South Kanara) - Puttur Taluk - Assessment - accounting of -procedure.

The assessment on the 'Kan' lands which are situated in Puttur Taluk of this District is being credited to Forest Revenue. These assessments are brought to Village Accounts No.7 and No.12 every year. The variations in the demand of Kan assessment due to the changes in the ownership of kan lands are checked during the annual Jamabandi every year with reference to the kan register maintained in the Taluk office and the orders passed from time to time during the course of the year. The kan assessment is collected along with the land revenue of the holding to which the kan lands are attached and remitted to the Treasury along with land revenue collections. The collections are entered in the daily list of collections (Village account No.13) and the remittance in the remittance list (Village Account No.15). The collections of kan assessment are checked along with the land revenue accounts at the time of the annual reconciliation of land revenue collections. There is no other return for checking the proper collection of this item of revenue. With a view to bring this revenue under proper check it is proposed to prescribe a Demand, collection and balance statement for each of the villages in which the kan lands are situated and a Demand, collection and balance statement for the whole Taluk every month. The village officers

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The assessment on the 'Kan' lands which are situated in Puttur Taluk of this District is being credited to Forest Revenue. These assessments are brought to Village Accounts No.7 and No.12 every year. The variations in the demand of Kan assessment due to the changes in the ownership of kan lands are checked during the annual Jamabandi every year with reference to the kan register maintained in the Taluk office and the orders passed from time to time during the course of the year. The kan assessment is collected along with the land revenue of the holding to which the kan lands are attached and remitted to the Treasury along with land revenue collections. The collections are entered in the daily list of collections (Village account No.13) and the remittance in the remittance list (Village Account No.15). The collections of kan assessment are checked along with the land revenue accounts at the time of the annual reconciliation of land revenue collections. There is no other return for checking the proper collection of this item of revenue. With a view to bring this revenue under proper check it is proposed to prescribe a Demand, collection and balance statement for each of the villages in which the kan lands are situated and a Demand, collection and balance statement for the whole Taluk every month. The village officers

will be required to send along with their Village account No.16 a separate balance list in the same form showing the balance of kan assessment relating to each holding so that steps may be taken by the Tahsildar to realise the arrears in time. The Tahsildar will be required to submit every month a statement showing the Demand, collection and balance ~~statement~~ of kan assessment along with the land revenue D.C.B. statement so that the arrears of kan assessment are not allowed to continue without proper action. I request the approval of the Board for prescribing the returns in question.

2. Draft forms of D.C.B. register for the villages and the Taluk office as proposed above are enclosed.

For Collector.
2.4.40

I. D.C.B. statement of kan assessment in No. ..... village of Puttur Taluk for the month of ..... 1939 -Fasli 13...

Holding No.	Demand.			Collections.			Balance.			Remarks
	Arrear demand.	Current demand.	Total.	On account of arrear demand.	On account of current demand.	Total.	On account of arrear demand.	On account of current demand.	Total.	
1	2	3	4	5	6	7	8	9	10	11

II. D.C.B. statement of kan assessment in the villages of Puttur Taluk (South Kanara District) for the month of ..... 193 ...
Fasli 13 .....

No. and name of village.	Demand.			Collections.			Balance			Remarks.
	Arrear. demand.	Current demand.	Total.	On account of arrear demand.	On account of current demand.	Total.	On account of arrear demand.	On account of current demand.	Total.	
1	2	3	4	5	6	7	8	9	10	11

3

Prod 2.4.40

FWS

Draft.

Forests – Kan lands (South Kanara) Puttur Taluk

Assessment – accounting – Procedure.

26 APR 1940

Reads

C 2371/40 from the Collr of South Kanara
Rep. C 1462/40 AS dt 2.4.40 } Q

Rep C 2371/40-1 22.4.40

The attention of the Collr of South Kanara is invited to B.P. 65 Revs. d. 23.8.39 in which the Board prescribed a village wise Register of Forest Revenue showing the Demand and Collection of all items of Forest revenue. As this register serves the required purpose of checking every item of forest revenue not only at the fasalabandi but also at any time of the year, the Collector is requested to state whether this register will not serve the purpose of watching the Collection of the Kan assessment.

22.4.

To The Collr of South Kanara

1 C Subm. F 2768 C3229

Ref.C.No.1462-40-A5. South Kanara Collector's Office
Mangalore, 11th May 1940.

OFFICE 13 MAY 1940

From

Sri Rao Bahadur V. Ponnuswami Pillai,
Collector of South Kanara.

To

The Secretary to the Board,
Land Revenue & Irrigation,
Madras.

Sir,

Forests - Kan lands - (South Kanara) - Puttur Taluk - Assessment - Accounting - Procedure - Further report - submitted.

****

R.O.C.2371-40, dated 23.4.40 from the Board of Revenue.

****

If the villagewar register of forest revenue prescribed in B.P.65 Press, dated 23.8.39 is to serve the purpose, the demand under each item of kan ------ assessment will have to be noted in the register as soon as the jamabandy of the village is over but there are no separate columns to show the number of the holding, the demand and collection under "arrear" and "current" and the balance outstanding under each head which are necessary to watch the collection as in the case of Land Revenue.

2. I therefore consider that the register prescribed in B.P.65 Press, dated 23.8.39 will not serve the purpose of watching the collection of the kan assessment and that in order to bring this item of revenue under proper check, it is necessary to prescribe the statements referred to in my predecessor's

report Ref.C.No.1462-40, dated 2.4.1940.

For Collector.

11.5.40

M.D'S.11/5.

N.Y.E 4201

Ref.No.1462-40-A5.

South Kanara Collector's Office,
Mangalore, dated 15th July 1940.

B 3231

OFFICE OF THE BOARD OF REVENUE
18 JUL 1940
MADRAS

From

Mr. N. Subrahmanyan, Esquire, M.A., I.C.S.,
Collector of South Kanara.

C 5411

The Secretary, Board of Revenue,
Madras.

Sir,

Forests - Kan lands - Puttur Taluk - assessment - accounting of - procedure - report.

This office Ref.C.No.1462-40-A5, dated 2nd April 1940.

******

I request that orders, if any, passed on this office --- reference quoted above may be kindly communicated to me.

For Collector.

16/7/40

4811

F.W.S.

C.F. 16

11

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	10/8	[illegible]
When copied ..	16/8	[illegible]
When examined..		
When signed ..		[illegible]
When despatched.		

SUBJECT :— Forests. Kan lands - (South Kanara) Puttur taluk - Assessment - D.C.B

READ AGAIN _____, dated _____ 19 _____

" " _____ " _____ 19 _____

READ *ALSO* :—

C No. 5411/40 From the Collr of South Kanara, No. Rly. 1462.40 A5, dated 15.7.1940. — Q

" _____ " _____ " _____ " _____ 19 _____

" _____ " _____ " _____ " _____ 19 _____

~~Order~~ Resolution ~~Ms.~~ Rout. No. Rly C 2371/40.2, dated 10.8.1940

The matter is under the consideration of the Board.

[illegible] 8/8/[illegible]

To

The Collr of South Kanara.

[illegible] 10/8

S on 3/7

On the file is in circulation

[illegible] 9/8/[illegible]

[illegible] 10/8

1 C6

C F. 32-(a).

In reply, please quote number, date and short title.*

REVENUE DEPARTMENT.

Received ..... *Registered* .....

SECRETARY OF THE BOARD OF REVENUE
18 SEP 1940
C6678
MADRAS

From (Name) M. V. Subrahmanyan, Esq., M.A., I.C.S.,

(Designation) Collector of South Kanara.

Post Box ....., (Station) Mangalore.

Telegraphic Address .....

To The Secretary, Board of Revenue,

Madras.

Ref. C.A5-*No.* 1462-40, *dated* 14th Septr. 1940.

Sir,

*

Forests - Kan lands - Puttur Taluk - Assessment ---

Accounting of - Procedure - Instructions solicited.

Ref.:- This office Ref.C.No.1462-40-A5, dated 2-4-40 and 11-5-1940.

****

I request that orders, if any, passed on this -----

Enclosures .....

Spare Copies .....

office references cited above, may be kindly communicated to me.

For Collector.

14.9.40

ASM

F.W.S

C.J. 16

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	24/9	
When copied ..	25/9	
When examined ..		
When signed ..		
When despatched.		

SUBJECT :—

Forests (South Kanara) Kan lands Assessment. Accounting of. Procedure

~~READ AGAIN~~ _____, dated _____ 19____

" " _____ " _____ 19____

READ ~~ALSO~~ :—

C No. 6678/40 From the Coll. of S. Kanara, No. Ref. CAS. 1462.40, dated 14-9-1940

" _____ " _____ " _____ " _____ 19____

" _____ " _____ " _____ " _____ 19____

Order Ms.- Resolution Routt. No. Ref. C 2371/40-3, dated 24-9-1940

The matter is under the consideration of the Board.

To
20/9

To
The Coll. of South Kanara
25/9

Son 3/9

O.T.

The file is in circulation.

To
23/9

Ref.C.No.1462/40/A5.

South Kanara Collector's Office,
Mangalore, 20th November 1940.

REVENUE
C 8369
21 NOV 1940

M. V. Subrahmanyam, Esq., M.A., I.C.S.,
Collector of South Kanara.

The Secretary to the Board of Revenue,
Land Revenue & Irrigation, Madras.

Sir,

Forests - Kan lands - Puttur Taluk - Assessment - Accounting of - Procedure - Instructions solicited.

This office Ref.C.No.1462/40/A5, dated 11.9.1940.

I request that orders, if any passed on this office report cited above may be kindly communicated to me.

for Collector.
25.XI.40

(F1W.S)

DRAFT.

FORESTS - Kan lands (South Kanara) Puttur taluk - Assessment - Accounting - Procedure - Instructions - Issued.

Read:

C.2371/40 from the Collr. of South Kanara, Ref. C.1462-40A5 d. 2-4-40

Board's Ref: C.2371/40-1 d. 23-4-1940

C.3229/40 from the Collr. of South Kanara, Ref; C.1462/40A5 d. 11-5-40

Resolution Ms. No. 3629 d. 20.12.40

The Collector of South Kanara states that there is no return for checking the proper collection of the assessment on Kan lands and with a view to bring this revenue under proper check, he proposes to prescribe a monthly D.C.B. statement for each village where Kan lands exist and one for the whole taluk. The Board has examined the proposal with reference to the existing method of ascertaining the demand and collecting the assessment on Kan lands.

2. The Board observes that there are Kan lands in 22 villages/measuring 8795 acres and that the assessment on these lands is Rs.2201 according to the Resettlement Report of 1934. It is seen from the Collector's report that there is at present a Taluk Kan Register showing the kans in each village and the demand in respect of them. There used to be Kan registers in each village The Board presumes that these exist

even now. If they do not, they should be revived and maintained up-to-date. According to the existing arrangement, the kan assessments are brought to village accounts Nos.7 and 12 every year. The collections are entered in the daily list of collections (V.A.No.13) and the remittance List (V.A.No.15). The diglott register will show (in the remarks column) which lands are kan and must be brought to the Adangal (Enclosure III to Register A) under "unoccupied A.W." The land must be inspected every year to see whether there has been conversion to dry, wet or garden or and whether there has been only cultivation of the permitted special produce. At Jamabandi, it can and should be verified whether the demand in respect of all the Kans has been levied in each village and the village and taluk Kans registers should be compared. The Board is of the opinion that under the existing procedure itself, it can be ascertained what the demand on Kan lands is, and from whom it is due and that the collection of the revenue cannot escape attention. It therefore considers that this procedure should be sufficient to ensure the punctual collection of the small sum of Rs.2201 due on Kan lands in the Puttur taluk and that no separate D.C.B. statements need be prescribed.

181
18.XII.40

19/12/40

To

The Collector of South Kanara.

Copy to Stock file

A.S.R.

Note File

Forests. Kan lands - (South Kanara) Puttur taluk. Assessment - accounting - Procedure.

C 2371/40 from the Collector of South Kanara
Ref C. 1462.40 A5 dt 2.4.40.

To AS

Please see the letter from the Collector of South Kanara at pp 1-3 c.f.

2. Kan lands are forest lands in which the assessee is at liberty to collect and cultivate without restriction forest produce of a special kind in consideration of the payment of a small sum to the Govt. This assessment is credited to the Forest department. But it is collected by the Revenue department and remitted into the treasury along with land revenue. They are also entered in the daily list of collections (Village Account no. 13) and the Remittance list (Village Account no. 15). The assessments are also brought to Village Accounts Nos. 7 and 12 every year and the collections are checked along with land revenue accounts at the annual jamabandi. The Collector of South Kanara reports that there is no other return for checking

the proper collection of this revenue and with a view to bring this revenue under proper ~~etc~~ check he proposes to prescribe a D.C.B statement for each village on which Kan lands are situated and a D.C.B statement for the whole taluk every month. He requests the approval of the Board for ~~the~~ prescribing the returns.

2. At the instance of the Collector of Kurnool the Board in consultation with select collectors, ~~the Chief Conservator of Forests and the Accountant General~~ prescribed in 1939 a village-wise Register of Forest Revenue showing the Demand and collection of all items of ~~forest~~ revenue. As this register serves the required purpose of checking every item of forest revenue not only at the jamabandi but also at any time of the year the Colr of South Kanara may be requested to state whether the register referred to will not serve the purpose

There are Kans in 22 villages measuring 8755 acres. Assessment at Rs. 2201 at 0-4-0 per acre according to the Resettlement report of 1934.

17/4
18/4

(cf (L)

pp 247 249 cf (L

yes
21.4

18/21.4

ASR/11

To AS

Orders on p 2 N.F.
Draft submitted.

AS
22/4/40

(18)
22.4

M2
ASLR.

C 3229/40 From the Collr of South Kanara
Ref. C 1462-40 AS dt 11.5.40

To AS

Kan lands are forest lands in which the Assessee is at liberty to collect and cultivate without restriction forest produce of a specified kind such as pepper or cardamoms or such other produce in kind in consideration of the payment of a small fixed annual payment to the Govt. The assessment is credited to the Forest department. But it is collected by the Revenue department and remitted into the treasury along with land revenue. The assessments are entered in the daily list of collections (Village Account no. 13) and the Remittance list (Village Account no. 15). They are also brought to Village Accounts Nos. 7 and 12 every year and the collections are checked along with land revenue accounts at the annual reconciliation of Land revenue collections. The Collector of South Kanara reports that there is no other return for checking the proper collection of this item of revenue. With a view to bringing this revenue under proper check he proposes to prescribe a D.C.B statement for each village

p 1 CF

pp 1-2 CF

in which the kan lands are situated and a D.C.B statement for the whole taluk every month.

2. At the instance of the Collector of Kumool the Board in consultation with select Collectors, the Chief Conservator of Forests and the A.G. prescribed in 1939 a village-wise Register of Forest Revenue showing the Demand and collection of all items of Forest Revenue. But the Collector of South Kanara states that this register will not serve the purpose of watching the collection of the kan assessment. He requests that this proposal for prescribing the registers above referred to may be approved. The extent of kan lands according to the accounts of F 1338 is 8795 acres and the assessment on them is Rs 2200. As the proposal relates to the S.Kanara ~~is for the~~ district alone and as it will help the Collector in checking the collection of kan assessment, the Board may approve ~~the same~~ proposal to prescribe the two forms. The Secretariat Press may be requested to assign the proposed serial Number to the two forms ~~assigned to such~~

Pr 1 CF (L)

pp 247-249 CF (L)

pr 7 CF

pr 3 CF

i . 9 (i)

Sd 27/5

Sd 27/6

Note by A.S.L.R.

There are kans in 22 villages measuring 8795 acres. Assessment is Rs.2201 at 0-4-0 per acre according to the Resettlement report of 1934. The Collr. proposes (1) a D.C.B. for each of the 22 villages

pp 41-42 g (E)

pr 1 CF

and for the whole taluk and (ii) submission of No.16 account separately for kana assessment along with each remittance

It is well known that the karnams find it difficult to post and submit No.16 accounts with each remittance of land revenue. No addition to the maintenance of accounts and submission of returns and statements should be made unless strictly necessary.

True, see below.

The Collector has not specifically reported that collection of kana assessment has suffered for want of separate D.C.B. and No.16 accounts. As the rate of assessment is very low, there is probably not much difficulty in realising it. If a D.C.B. account is prescribed it will also have to be reviewed. The amount involved is only Rs.2201. The Collector may be asked to direct the R.D.O. concerned to scrutinise at the time of next jamabandi, if it is really necessary to prescribe a D.C.B. statement and No.16 accounts for this purpose. After obtaining his ~~their~~ report, the Collector ~~he~~ can renew his proposal if found necessary.

Note Para 3

(B)
21-6-40

B2

Not a register but D.C.B. S. R. 13/12

S. Yakum S. Kanara D. Is there any real need for this new register? As I see it there is a fixed sum due annually but payable by several persons who change from time to time. I can not see who determines who these people

P.41 (R)

are. There is a kan register but it is maintained in the taluk office and there is no copy here to see whether it is permanent or has to be maintained up-to-date. If the latter the only likely changes are transfer of registry and the changes under other transfer of registry of holdings to which the various kans are attached. But the person who really wants to know who has to pay the year's assessment on a kan is the headman & he asks the kurnam. I should have thought it would have been sufficient to note in the A register against the number of a field that such & such a kan is attached to it. The kurnam would then make the same remark in the adangal every year & so the amount would be automatically collected from the registered holder of the field.

I should say these kan assessments should be shown in the register of forest revenue but there is a taluk-office register*

27/6

* No, there is a village register too. 2 13/6

SECY.
29 JUN 1940

I think the proposed village & Taluk L.C.Bs for kan assessment are wholly unnecessary. ~~Notes~~ The collection of these amounts will

not be overlooked in view of A & B at p. 1 c.f.) There is a Taluk kan register showing the kans in each village & the demand in respect of them. There used to be kan registers in each village. If they don't exist now, they can be revived & maintained up-to-date. The digest register will show (in the remarks col.) which lands are kan. The kan land must be brought to the adangal (Enclosure III to Register A) under "Unoccupied A.W." The land must be inspected every year to see whether there has been conversion to dry, wet or garden or there has been only cultivation of the special produce permitted. At jamabandi, it can & shd be verified whether the demand in respect of all the kans has been levied in each village of the village & Tk. kans shd be compared. Nothing further is required. Comments on these lines may be made in reply to the Collr's letter at pp 1-2 c.f.

p. 1 c.f.

p. 41 of (R)

Expns a presumption that there exist.

Good.

X at p. 42 of (R).

p. 25 of B. 79.

This seems good enough for such a small sum as Rs 2201/-/- per annum.

Regrs

From p. 5 N.F

17.1.

6.12.40.

Yes, but I'd remove them

systematic, i.e. tell him what the existing method of ascertaining the demand is and from whom it is due and say that this should be sufficient to ensure the punctual collection of this small sum.

13/12

Draft to me

13.12.40.

SECY.
13 DEC 1940

AS(12)

To AS

Draft submitted

18
18 xii

16/12
WS
17/12

Issue tomorrow without fail.

S 19/12

B.P. No. RS 3629

Dated 20/12/..

Single Member

~~Two Members~~

~~Full Board~~

	I-A.	A.D.S. & L.R.	Asst. Secretary. L.R.	Sett.	Sep. Rev.	J.S. Secy.	M 4	M 3	M 2	M 1
(1) Open file seen by			✓							
(2) Final draft seen by			✓							
(3) Now circulated to			✓							
(4) Initials.										

Passed for record

~~Secretary~~
~~Joint Secretary.~~

A.S. (L.R.) 23.1

~~A.S. (Sett.)~~

~~A.S. (Sep. Rev.)~~

A.D.S. & L.R.

I-A.

*Note:- ENTRIES NOT REQUIRED TO BE SCORED OUT.